

Message Text

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ORIGIN EB-07

INFO OCT-01 ISO-00 EA-09 CIAE-00 COME-00 DODE-00 DOTE-00

FMC-02 INR-07 NSAE-00 CG-00 OFA-01 DLOS-04 /031 R

DRAFTED BY EB/TT/MA:SVSMITH:BST

APPROVED BY EB/TT/MA:RKBANK

EA/ROC:HENGELBRECHT

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R 140002Z JAN 76

FM SECSTATE WASHDC

TO AMEMBASSY TAIPEI

UNCLAS STATE 008648

E.O. 11652: N/A

TAGS: EWWT, TW

SUBJECT: SHIPPING: ROC TAX ON AGENTS FOR FOREIGN LINES

1. AMERICAN INSTITUTE OF MERCHANT SHIPPING (AIMS) HAS REQUESTED DEPT. TO CLARIFY CURRENT ROC TAX PROCEDURES REGARDING AGENTS IN ROC FOR NON-ROC SHIPPING LINES. THIS REPORTEDLY WAS SUBJECT OF OCT. 23 CALL BY EMBOFF CRAMER WITH AMERICAN CHAMBER OF COMMERCE MEMBERS ON MR. WANG SHAO YU, VICE MINISTER IN MINFIN. APPARENTLY, PRIMARY ISSUE IS MINFIN'S INTENTION TO COLLECT RETROACTIVELY FROM THE AGENTS A TAX ON FREIGHT CHARGES PAID DIRECTLY TO THE NON-ROC SHIPPING LINES DURING 1971-1973 FOR FOB EXPORTS FROM ROC.

2. EMBASSY PLEASE PROVIDE ANSWERS TO FOLLOWING QUESTIONS AND ANY ADDITIONAL PERTINENT INFORMATION:

A) HAS MINFIN DECIDED WHETHER TO COLLECT THE TAX FROM THE AGENTS FOR 1971-1973 OPERATIONS?

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B) WILL MINFIN COLLECT THIS TAX FROM NON-ROC LINES' AGENTS ON PRESENT AND FUTURE OPERATIONS?

C) IS THIS TAX COLLECTED FOR GOODS SHIPPED FOB ON
ROC-FLAG LINES?

D) IF NOT, IS IT CONSIDERED A SUBSTITUTE FOR A
CORPORATE BUSINESS TAX COLLECTED FROM ROC-
FLAG LINES BUT WHICH IS NOT COLLECTED FROM NON-
ROC FLAG LINES?

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: MARINE TRANSPORTATION, POLICIES, TARIFFS
Control Number: n/a
Copy: SINGLE
Draft Date: 14 JAN 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976STATE008648
Document Source: CORE
Document Unique ID: 00
Drafter: SVSMITH:BST
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760013-0888
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760158/aaaabzdd.tel
Line Count: 70
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Review Action: RELEASED, APPROVED
Review Authority: mendozsm
Review Comment: n/a
Review Content Flags:
Review Date: 21 JUL 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <21 JUL 2004 by castelsl>; APPROVED <26 AUG 2004 by mendozsm>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
04 MAY 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: SHIPPING: ROC TAX ON AGENTS FOR FOREIGN LINES
TAGS: EWWT, TW, AIMS
To: TAIPEI
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006